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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

The Statutes of the Session.

THE LAST batch of statutes passed before Parliament rose included the Corn Production Act, the Munitions of War Act, and the Workmen's Compensation (War Addition) Act. With regard to the session as a whole, there does not seem to be any Act which is not attributable to the war. March saw the passing of the Grand Juries (Suspension) Act and the Ministry of National Service Act. The latter has failed to fulfil the promise of its birth, and is, we believe, either obsolete or transferred to other purposes. April saw the Military Service (Review of Exceptions) Act, the administration of which has proved the greatest blow which the War Office has received, and has led to the transfer of recruiting from military to civil control—a transfer effected, if we remember rightly, while the Prime Minister was passing from his car to his train. May produced the Companies (Foreign Interests) Act and the Billeting of Civilians Act. In July we had the new Courts (Emergency Powers) Act and the Military Service (Conventions with Allied States) Act. The present month has given us a further statute directed against foreign control of companies—the Companies (Particulars of Directors) Act, which applies to directors the requirements of the Registration of Business Names Act, 1916. The forms in which the particulars are to be returned have been issued by the Board of Trade, and were published in the *London Gazette* of the 14th inst. This month we have also had the Finance Act, 1917. To one section of it Mr. HARGRAVES calls attention in a letter which we print elsewhere, and, in addition to the sections noticed last week, there is a good deal in the Act which calls for comment; but this we must for the present defer. Of the statutes this week the most important is the Corn Production Act, and this also will provide material for discussion in the future. The Solicitors (Examination) Bill has been passed, and will enable one of the three examinations of the year to be dispensed with during the war. At one time it looked as though it would be turned into an Admission of Women Bill, but that question stands over.

The Issue of Food Orders.

A CORRESPONDENT, whose letter we print elsewhere, makes what appears to be a well-grounded complaint against the practice of the Food Controller with reference to the issue of his Orders, namely, that Orders which, in whole or in part, come into force at once are not obtainable for a considerable time after issue. The practice appears to be for the Department to issue immediately typed copies to the Press, and then the matter is handed over to the Stationery Department, which, with due deliberation, issues printed copies. For our own part, we realized at the beginning of the new departure the importance of the Food Orders both in respect of offences under them and in respect of their effect on contracts, and we believe we have been able to print them week by week with sufficient fulness and fairly up to date. But, like our correspondent, we depend on official help, and sometimes it fails. It may be an oversight, but we do not seem to have received the Jam Order to which he refers, and which has been noticed in the daily Press.

The Publication of Orders and Rules.

AT THE same time, we think that the Food Controller's Department has made an effort to get its orders quickly before the public. The defect seems to be not in that Department particularly, but in the failure of the Government to arrange a full and quick supply of all the official War Orders and Regulations. Primarily, the *London Gazette* is the means of communicating official regulations to the public, but we called attention quite recently to its defects (*ante*, p. 605). It appears to be entirely without editorial oversight, and it is neither complete nor conveniently arranged. For a time the Government issued Emergency Legislation Manuals, but the last we have at hand is Supplement No. 4 to 31st August, 1915. And there is the Financial edition, which was brought up to June, 1915. With the continual output of Defence of the Realm Regulations, the position was rapidly becoming hopeless; so the Consolidated Regulations were issued, with monthly revisions. Similar work was done when the Food Orders were becoming unmanageable, and the Food Supply Manual was issued, revised to 15th May, 1917. But while the authorities have not remained entirely oblivious of the necessity of rendering the numerous War Orders and Regulations available for public use, the efforts in this direction are neither continuous nor complete. Some Departments use the *London Gazette;* others do not, and, so far as we are aware, many Orders of the Board of Trade, the Local Government Board, and other Departments can only be obtained by special application. We may be told that the output of Orders is too vast for it to be dealt with in the way we suggest. If so, there is all the more need for a competent organizer to undertake the whole business. Our own pages bear witness to our attempt to meet professional requirements in this respect, so far as a weekly paper with restricted space can do so. But for many months past we have felt that the Government was more successful in the business of turning out Orders and Rules than in the art of editing and publishing them.

Consultative Conferences.

THE POSITION with regard to the participation of British delegates in the Stockholm conference is one of great general interest, and the probability that in fact such participation will not take place makes it easier for us to discuss it as an abstract matter. Constitutionally and legally the question is free from difficulty. No one doubts that it is the prerogative of the Crown both to declare war and to make peace. Clearly only the sovereign power can bind the nation to war, and "wherever the right resides of beginning a national war, there also must reside the right of ending it, or the power of making peace" (Black. Comm. I., pp. 257, 258). But the communication between subjects of belligerent States with a view to discovering a basis on which their respective Governments can make peace is a different matter. The Governments may be under influences which make the unprejudiced handling of the matter difficult. The actual communication of their subjects with each other has been objected to as unlawful. With that we dealt last week. So far as this country is concerned, the illegality depends not on any recognized principle of the old common law, but on judicial decisions of no more respectable antiquity than 1915; and such illegality as there may be vanishes when the communication is licensed by the Crown. Licences are, of course, frequently granted for this purpose. In the Napoleonic wars the granting of trading licences was common. The meeting of delegates at the Prisoners of War Conference was no doubt a case of implied licence. As regards actual negotiations for peace, clearly these can only be undertaken under the authority of the Governments. For consultations between important sections of the belligerent States with a view, in the last resort, of finding a possible *modus vivendi*, there is very much to be said. And one consideration suggested by the course of the present war has not, perhaps, been allowed full weight. The progress of modern armaments has united in the war the whole peoples on the respective sides. Admittedly the peoples can only act finally through their Governments. But no Government which consults the interests of the people will desire to prevent any consultation between important bodies on either side which may find some way out of the unending slaughter and devastation. That, we believe, is a consideration which will become more and more pressing in the near future, and it is the clear duty of the Government to pay attention to it.

"I Appeal Unto Cæsar."

THE BOOK which Mrs. HENRY HOBHOUSE has written under the title "I Appeal unto Cæsar" (George Allen & Unwin (Limited), 1s. net), will doubtless receive the attention of all who are interested in the just and humane administration of the law. It deals with the case of conscientious objectors to whom the War Office and the military tribunals have refused the exemption from military service which the Legislature designed for them. There is an introduction by Prof. GILBERT MURRAY, and prefatory notes by the Earl of SELBORNE, Lord PARMOOR, Lord HUGH CECIL, and Lord HENRY BENTINCK, M.P. On the general question of conscientious objection we have nothing to add to what we have said before—statements which have led us into what has been, we hope, good-tempered controversy. "All the conscientious objectors known to history have been exasperating." So says Prof. GILBERT MURRAY, but he speaks unhesitatingly of the "infamies" which have been perpetrated against the objectors during this war. We are inclined to think the objectors, who at least have the law on their side, find the other people exasperating. Lord PARMOOR emphasizes the injustice of the repeated sentences of imprisonment inflicted for what is, in substance, the same offence:—

> "The severity of the punishment, inflicted by successive terms of imprisonment, is in sinister contrast with the national appeal for a higher standard of right and justice, and negatives any claim we may make to maintain the supreme test of civil liberty—viz., the determination to give full protection to an unpopular minority at a time of national excitement."

To the dispassionate observer it is, indeed, difficult to reconcile the lofty professions which are made to justify the war abroad with the actual treatment accorded in this country to British subjects who are entitled to the full protection of the law.

The Rule Against Perpetuities.

IN A letter which we print elsewhere Messrs. MEADE-KING, COOKE & Co., of Bristol, inform us that the executory devise which was the subject of decision in the great case of *Cadell* v. *Palmer* (1833, 1 Cl. & F. 372) has at length vested. The testator died in April, 1818, so that it has taken ninety-nine years to work out the limitations of his will. The origin and history of the rule against perpetuities forms one of the most interesting branches of real property law. The successive stages in its development are very lucidly presented in chap. 5

of the late Prof. GRAY'S well-known "Rule Against Perpetuities." That a contingent limitation over is good provided the contingency must take effect within a life in being was decided in 1685 in the *Duke of Norfolk's case* (3 Ch. Cas. 40), where Lord NOTTINGHAM'S decree was affirmed by the House of Lords. Pressed to ask where he would stop, the Chancellor said: "I will tell you where I will stop; I will stop wherever any visible inconvenience doth appear." The rule was extended in *Taylor* v. *Biddal* (1679, 2 Mod. 289) and *Stephens* v. *Stephens* (1736, Cas. temp. Talb. 228), so as to cover the minority of a grantee or devisee; and in *Lloyd* v. *Carew* (1697, Prec. Ch. 72) to a term in gross, provided the term was for a "reasonable time": see *Stanley* v. *Leigh* (1732, 2 P. Wms. 686). Gradually this reasonable time came to be established by analogy to the period of minority, and it was settled that it might be a term of twenty-one years with nine or ten months in addition as the time of gestation. "The rule," said BULLER, J., in *Thellusson* v. *Woodford* (1790, 4 Ves., p. 329), "allowing any number of lives in being, a reasonable time for gestation, and twenty-one years, is now the clear law; that has been settled and followed for ages; and we cannot shake that rule without shaking the foundation of the law." Prof. GRAY adds a note that the "ages" were less than a hundred years, and the question was reopened in *Cadell* v. *Palmer*, where it was argued in the House of Lords by SUGDEN on one side and PRESTON on the other, and the rule allowing the addition to lives in being of a term of twenty-one years in gross—that is, a term not dependent on the minority of any person—was finally established. The fact that the executory devise there in question has only now vested suggests that the rule has not in fact stopped, as Lord NOTTINGHAM said it should, "wherever any visible inconvenience doth appear."

Patented Invention Used by a Government Department.

BEFORE 1883 a patent was inoperative against the Crown, but by section 27 of the Patents, &c., Act of that year it was made operative against the Crown, and by section 29 of the Patents and Designs Act, 1907, it is enacted as follows:—

> A patent shall have to all intents the like effect as against His Majesty the King as it has against a subject: Provided that any Government department may, by themselves, their agents, contractors, or others, at any time after the application, use the invention for the services of the Crown on such terms as may, either before or after the use thereof, be agreed upon, with the approval of the Treasury, between the department and the patentee, or, in default of agreement, as may be settled by the Treasury after hearing all parties interested.

As an action for infringement of a patent cannot be brought against the Crown unless it waives its privilege, the Courts have not had much to do with matters falling within the statutory provisions to which we have referred. But there was a somewhat curious case before a Divisional Court recently. A member of the Bar who was equitably entitled to a one-sixth share of a patent for an invention which was being used by the Admiralty, applied for a *mandamus* against the Treasury to compel them to fix what was to be paid to him for the use of the patented invention. Neither the patentees nor the owners of the other five-sixth shares concurred in the application, and the Divisional Court refused it. They considered that the Treasury could not be called upon to assess what was the amount due to the applicant individually in respect of his share, although they seemed to think—and rightly, as it appears to us—that the applicant was entitled to be heard by the Treasury on the question of the settlement of the terms on which the patented invention was to be used.

Appeals in Arbitrations.

A GREAT DEAL of irrelevant and unnecessary subtlety seems to have been imported into *E. Wulff* v. *Louis Dreyfus & Co.* (*ante*, p. 693), both by the Divisional Court and the Court of Appeal. A contract for the sale of a corn cargo had been made subject to the rules of the London Corn Trade Association. These rules contain a clause for the submission of disputes to arbitration. A preliminary point of law, affecting the construction of the contract and the time for making a claim under it, arose in the course of the arbitration, and in the event the parties agreed that the award of the arbitrators should be made in the form of a special case for the opinion of counsel, instead of one for the opinion of the Court. The counsel selected by both parties was Mr. R. A. WRIGHT, and in due course he gave an opinion adverse to the buyer's contention. It seems clear that here the parties have compromised or settled the dispute between them by means of a novation—the new contract being an agreement to regard as binding the decision of a *persona designata*. That being so, it seems reasonably clear that the decision of that *persona designata* is absolutely binding on the parties—unless made fraudulently, as to which, of course, there was no suggestion. It cannot be questioned on the ground that it is based on a mistake of law, whether or not that alleged mistake is apparent on the face of the award; for the parties have agreed to regard counsel's opinion of the law as *ad hoc* the law, and, in fact, both Courts so held. But in the course of argument before the two Courts which heard this point, the question was raised whether the submission to counsel resembled more closely (1) the statement of an award in the form of a special case for the opinion of the Court under section 7 of the Arbitration Act, 1889 (in which case the decision of the Court is appealable), or (2) the statement of a case, in the course of hearing the arbitration, for the opinion of the Court under section 19 of the same statute—where the decision is not appealable, but the award afterwards founded on it may be set aside if that opinion has been erroneously applied by the arbitrator: *Westinghouse Co.* v. *Underground Co.* (1912, A. C. 673). Surely, however, these analogies are irrelevant.

Ambassadors as Judges.

STUDENTS OF constitutional law will note with interest on provision in the new Military Service (Conventions with Allied States) Act, 1917. The first proviso to section 1 of the Act enacts that "His Majesty's Ambassador or other public Minister in the contracting country" is to have power (under any convention for extension of military service to each other's subjects entered into between ourselves and an Allied Power) to grant exemption from military service to "British subjects in that country." So far this confers on an Ambassador only the same administrative, although quasi-judicial, powers conferred on a Government Department or a local tribunal by the Military Service Acts. These powers are discretionary. But then the proviso goes on to say that "such Ambassador or Minister shall grant such exemption in any case where a British subject proves that he is not domiciled in the contracting country, and that, before proceeding to the contracting country, he was ordinarily resident in some part of His Majesty's Dominions other than Great Britain." This is a very different affair. It places the Minister in the position of a magisterial or other court which must decide the mixed question of law or fact (1) whether a British subject in the Allied country is domiciled or not domiciled there, and (2) whether his previous residence was in Great Britain or not. Supposing an Ambassador's decision on the point to be questioned, has the subject of this decision any remedy either (1) in the foreign country or (2) in Great Britain? The effect of the statute—which is very confused—seems to be to confer extra-territorial jurisdiction on the Ambassador for this one purpose, in which case this jurisdiction is precisely analogous to that conferred on our consuls in Turkey and China by the Capitulations with these countries. The decisions of a consular court, we need hardly say, are appealable to the Judicial Committee, but whether the analogy holds in the case of the Ambassador's new military service jurisdiction it is not easy to say.

Sir George Cave states, in reply to Mr. William Thorne, that the approximate number of male Russians over the age of eighteen in the Metropolitan Police District is 31,000; and in the rest of England and Wales 14,000.

Operation of a Disclaimer.

II.

(2) Mr. FARRER cites a passage in Co. Litt. 298a in support of his contention that a disclaimer does not avoid the disclaimed estate *ab initio*. Lord COKE says that if land is conveyed to an infant for life, with remainder in fee, and the infant disclaims when he attains full age, "yet the remainder is good, for that it was once vested by a good title." This is not very difficult to understand. We must suppose that when the land was conveyed to the infant, he assented to the grant, probably by accepting livery under a feoffment. He thereby lost the right of refusing to accept the estate, but he retained the right to repudiate the estate when he should attain full age, on the ground that he was an infant at the time the estate was created. He had two successive rights of disclaimer: a right to refuse the estate on its creation, and a right to repudiate it on attaining his majority (see *Ketsey's case*, Cro. Jac. 320: *Thurston* v. *Nottingham, &c., Society*, 1902, 1 Ch. 1; 1903, A. C. 6). If he had exercised the first right, the estate would never have vested in him; it would have been void *ab initio*, and the remainder would have been void too, because there would have been no particular estate to support it; but as he accepted the life estate, it vested in him (and thereby incidentally made the remainder good), subject to his right to repudiate his life estate on attaining full age. If he exercised this latter right, his disclaimer would not relate back so as to make his life estate void *ab initio*, and therefore the remainder was good, "for that it was once vested by good title," as stated by Lord COKE. A married woman who accepted a feoffment without the concurrence of her husband was under the old law in a similar position, with this additional incident, that her husband could disclaim the feoffment, if he made his wife give up possession as soon as he knew of it, but his disclaimer did not relate back so as to make the feoffment void *ab initio;* until disclaimer the freehold was in the husband and wife (see PERKINS, sec. 45, and note). The reason why Mr. FARRER has misunderstood these authorities is that he has failed to notice the distinction between a disclaimer by way of refusing to accept an estate, and a disclaimer by way of repudiation on the ground of disability, and his lengthy citation from *Butler and Baker's case* has nothing to do with the point now under discussion.

(3) Mr. FARRER lays great stress on *Thompson* v. *Leach* (2 Vent. 198; Shower, K. B. 296). This is a remarkable case, one of its peculiarities being that it is cited both by PRESTON and by Mr. FARRER as supporting their respective views on the operation of a disclaimer, although those views are diametrically opposed to one another. The reader who is not familiar with the case may perhaps infer from this that the decision turned on the question of disclaimer, but it did not; there was no disclaimer; the grantee accepted the grant, and the only question was as to the effect produced by his acceptance. VENTRIS, J., laid down the general rule that, when a grant is made to a man without his knowledge, the law will suppose his assent until a disagreement appears, because every grant is presumed to be for the benefit of the grantee, and "where an act is done for a man's benefit, an agreement is implied till there be a disagreement." In a later part of his judgment he quoted with approval the doctrine laid down by PERKINS (set out above, p. 690) that a tenant cannot surrender to the reversioner against his will, and paraphrased it thus: "A man cannot have an estate put into him in spight of his teeth." The two doctrines thus laid down by VENTRIS, J., are quite consistent with one another, and they are accurately stated by PRESTON in the passage above quoted (*ante*, p. 690). Mr. FARRER has been misled by the emphasis which VENTRIS, J., laid on the operation of a surrender in passing an immediate estate, and the somewhat far-fetched reasons which he gave for the rule of law in that respect. The explanation of this is that in *Thompson* v. *Leach* the circumstances were very peculiar: the surrender was kept secret for about five years after its execution, and in the interval a son was born who was *en ventre* at the time the surrender was executed. According to the law as it was then supposed to be, the remainder to this son was contingent at the date of the surrender, and did not vest until his birth. If the Judges had held that the surrender had no operation until it was accepted by the surrenderee five years afterwards, and that it then took effect by the doctrine of relation, they would have made use of the doctrine of relation to defeat a vested estate. VENTRIS, J., therefore argued, quite correctly, that the surrender took effect on its execution, subject to the right of the surrenderee to disclaim it if he thought fit to do so when its execution was brought to his knowledge. As a matter of fact, the surrenderee accepted the surrender, and after that the estate was, so to speak, fixed in him. Assuming that the devise to the son *en ventre* only gave him a contingent remainder, no one, I think, can doubt that the House of Lords came to a correct decision on the facts before them. The decision is in complete accordance with propositions A and B above, laid down (*ante*, p. 690).

The mistake which Mr. FARRER makes, if I may venture to say so, is in supposing that, if the surrender had in fact been disclaimed, VENTRIS, J., would have held that the estate was in the surrenderee during the five years which elapsed between the execution of the surrender and its coming to his knowledge, the result of which have been that the disclaimer would have operated as a reconveyance by the surrenderee to the surrenderor, and the contingent remainder to the son *en ventre* would have been destroyed. This would have been an absurd result, and VENTRIS, J., could not possibly have so held, having regard to his statement of the law:

> "An assent is not only a circumstance, but 'tis essential to all conveyances; for they are contracts, *actus contra actum*, which necessarily suppose the assent of all parties. . . . The assent of the party that takes is implied in all conveyances."
>
> "A man cannot have an estate put into him in spight of his teeth."

If a conveyance is made without the knowledge of the grantee, it is presumed that he will accept it when it is brought to his knowledge; but if he then refuses to have it, the presumption that he will accept it is done away with, and the estate never vests in him.

(4) It is not easy to see why Mr. FARRER relies on *Mallott* v. *Wilson* (1903, 2 Ch. 494), because the case clearly fell within the exception above referred to (*ante*, p. 690). A disclaimer by a trustee does not destroy the trust. But so far as the legal estate in the trust property is concerned, the disclaimer relates back to the creation of the trust, and takes the property out of the original grantee *ab initio*. "He is," said BYRNE, J., "in respect of his liabilities, his burdens, and his rights, in exactly the same position as though no conveyance had ever been made to him." This is the doctrine stated by Mr. DAVIDSON in the passage cited above (*ante*, p. 691).

(5) *Re Scott* (1911, 2 Ch. 374) is an unfortunate decision, because the attention of WARRINGTON, J., was not called to Part I. of the Land Transfer Act, 1897 (see 60 SOLICITORS' JOURNAL, 634), or to the authorities on the effect of a disclaimer. Land was devised to JOHN SCOTT for life, with remainder to his unborn sons in tail male, with remainder to WALTER SCOTT. JOHN SCOTT disclaimed. It is hardly necessary to remind the reader that remainders limited by devise are not, and never have been, subject to the technical rules of the common law relating to remainders limited by deed; thus, if land is devised to A. for life with remainder to B., and A. disclaims, B.'s remainder does not fail, but is accelerated: Greening's note to Perkins, section 569; Shepp. Touch. by PRESTON, 452. Consequently, if in *Re Scott* the devise had been to JOHN SCOTT for life, with remainder to WALTER SCOTT, the disclaimer of JOHN SCOTT would have accelerated WALTER SCOTT'S remainder. But the interpolated contingent remainder to JOHN SCOTT'S unborn sons prevented this, because the acceleration of WALTER SCOTT'S estate would have

destroyed the contingent remainder, and this would have defeated the intention of the testator without any reason whatever. The case, therefore, fell within the doctrine stated by PRESTON (Shepp. Touch. 452): "By the refusal of a particular estate . . . an intended remainder may be converted into an executory devise." There was no difficulty in adopting this construction in *Re Scott*, because the effect of JOHN SCOTT'S disclaimer was to take his life estate out of the will for all purposes, and the will read as a devise to JOHN SCOTT'S first and other sons successively in tail male, with remainder to WALTER SCOTT. These devises could not take effect as remainders for want of a particular estate to support them, and they therefore took effect as executory devises.

Attention has been already drawn to Mr. FARRER'S theory that at common law a contingent remainder limited by devise would be destroyed by disclaimer of the particular estate, and that in such a case as *Re Scott* the contingent remainder is now saved from destruction by the Real Property Act, 1845. Mr. FARRER does not cite any authority for this startling theory, and until he does so, the reader is advised to accept the more rational doctrine laid down by PRESTON.

It is to be observed that in the later case of *Re Wimperis* above stated (*ante*, p. 691), WARRINGTON, J., recognized the true nature of a disclaimer. In that case property was given to a married woman subject to a restraint on anticipation, and the question was whether she could disclaim it. The learned Judge remarked: "In the case of a disclaimer, the restraint on anticipation never becomes attached to the enjoyment of the property at all, because the married woman has not become entitled to the property." That can only mean that the disclaimer prevents it from ever vesting in her. If the learned Judge had applied this doctrine in *Re Scott*, he must necessarily have held that the limitation to JOHN SCOTT'S unborn sons could only take effect as an executory limitation. The practical result, however, would have been the same, and that is probably the reason why the decision in *Re Scott* was not appealed against.

Mr. FARRER preserves a discreet silence on the subject of *Re Wimperis*.

I respectfully submit that Mr. FARRER'S theory as to the operation of a disclaimer leads to complications and difficulties, especially in the case of disclaimers by trustees, and that the authorities cited by him in its support do not counterbalance those on the other side. CHARLES SWEET.

The foregoing article only deals with the subject of disclaimer, and it had not been intended to add anything on the subject of acceleration, but a learned friend has drawn attention to an oversight in my former article (*ante*, p. 574), where the case is put of an estate for life followed by a contingent remainder, with remainder to C., and of the tenant for life, A., surrendering his estate to C.; here it is obvious that the rents and profits during the rest of A.'s life are not undisposed of, but belong to C. as assignee of A.'s life estate. The case put should have been that of an estate for life coming to a premature end by forfeiture, or the like. The Real Property Commissioners recommended that in such a case the contingent remainder should be protected by statute from failure; if this is done, they said, "it will be necessary to make provision for the disposition of the intermediate rents and profits." Mr. FARRER says that it was not necessary. If he is right, the Real Property Commissioners were wrong.

C. S.

At a meeting of accident insurance companies on the 17th inst., says the *Times*, it was decided to increase by 10 per cent., as from 1st September next, the rates of premium for workmen's compensation insurance, with the exception of those for domestic servants, in view of the increase of 25 per cent. in the weekly benefits provided for by the Workmen's Compensation (War Addition) Bill. The additional premium is intended to be on account of fresh liabilities incurred on and after 1st September next, when the Act is to come into operation, and the question of the incidence of the cost of the increase of 25 per cent. in the weekly payments already being made on 1st September was left to the discretion of the offices. It is believed, however, that in many cases, at any rate, the latter will also meet the cost of such payments.

Estate Duty and Terminable Annuities.

[COMMUNICATED.]

THE case of *De Freyne* v. *Commissioners of Inland Revenue* (1916, 2 I. R. 456), recently decided by the Irish Court (*ante* p. 95; and see letters from "H.," at pp. 98, 251), is of considerable importance to owners of settled estates charged with annuities or jointures, as the practical result seems to be that estates passing on death subject to such annuities or jointures are, in part, chargeable with a double duty.

Hitherto the practice of the Estate Duty Office has been to develop to its logical result what is known as the "slice" theory—*i.e.*, for estate duty purposes to treat an annuity or terminable charge as represented by a "slice" of the property charged sufficient to produce an annual sum equivalent to the annuity. This followed from section 7 (7) (b) of the Finance Act, 1894, which fixed the value of the benefit accruing or arising from the cesser of an annuity as the principal value of an addition to the property equal to the income to which the annuity extended. Therefore, where settled property passed on a death subject to an annuity or jointure, the deduction allowed in the estate duty account was a slice of the property sufficient to produce the annuity or jointure. Thus, if property worth £60,000 and producing a net annual income of £2,400 passed on the death of A, subject to an annuity of £400, the deduction in the estate duty account would have been 400/2,400 of 60,000—*i.e.*, £10,000; and on the death of the owner of the terminable charge, estate duty would be payable in respect of the slice so deducted under section 2 (1) (b) of the Finance Act, 1894. The interest of the life tenant, A, in such case was considered to have failed or determined within the meaning of section 5 (3) of the Finance Act, 1894, before it became an interest in possession, and therefore the slice did not pass on his death.

The facts in the *De Freyne case*, shortly stated, are:—Under settlements executed in 1877 and 1894, A, who died on 22nd September, 1913, was tenant for life of certain lands. Prior to these deeds he, being then the owner in fee simple, had charged the lands with certain annuities in favour of his brothers and sister and with capital sums as portions for their children payable on the termination of the annuities. The question arose as to what deduction should be made in respect of the annuities and capital sums on the death of the life tenant A. One of the alternative submissions made by the Commissioners of Inland Revenue was that a slice of the settled property sufficient at the death of the deceased to produce the annuities must be deemed not to have passed on deceased's death (see section 5 (3) of the Finance Act, 1894), and allowance should therefore be made in respect of such slice in arriving at the basis for assessment of the estate duty payable. The accountable parties, however, claimed to deduct the actuarial value of the annuities and capital sums. In passing, it may be observed that, had it not been for the future liability for payment of capital sums, this view would hardly have been put forward, as it is clear that, as far as the annuities were concerned, the Commissioners of Inland Revenue's method of dealing with the matter was the more favourable to the taxpayer.

The Court (CHERRY, C.J., and GIBSON, J.) held that, in view of the case of *Cowley* v. *Inland Revenue Commissioners* (1899, A. C. 198), what passed on the death of the deceased so as to be subject to estate duty consisted of the settled lands diminished by the value of the annuities and capital sums, and that these annuities and sums should be valued actuarially, as at the death, subject to the provisions contained in the several deeds creating them, and such value deducted in the estate duty account.

Prior to the passing of the Finance Act, 1914, the question at issue was not likely to arise so frequently, for when once settled property had borne estate duty it was not again liable to that duty on the subsequent death of a life tenant or annuitant (see section 5 (2), Finance Act, 1894). Section 14 of the Finance Act, 1914, has now taken away this immunity, except where property passes on the death of one spouse and estate duty has been paid on the death of the spouse who was the first to die. With this exception, estate duty is now payable on the death of every life tenant and annuitant, and in the case of an annuity the measure of value for estate duty is (in accordance with section 7 (7) (b) of the Finance Act, 1894) a slice of the property sufficient to produce the annuity. It seemed, therefore, not unreasonable that, where the property passed on the death of a life tenant subject to an annuity, the same measure of value should be adopted to ascertain the correct deduction in the estate duty account on the life tenant's death. It has, however, been decided otherwise, and the practice must be regulated accordingly. Possibly, sooner or later, the question will come before the Courts of this country, when

the operation of section 5 (3) of the Finance Act, 1894, as affecting the slice theory may be more fully considered.

It is presumed that the decision will apply equally to the case of property belonging absolutely to the deceased subject to an annuity—i.e., where the annuity is properly deductible under section 7 (1) of the Finance Act, 1894. The annuity slice can no longer be treated as an interest in expectancy within section 7 (6), and duty must be paid on the value of the property less the actuarial value of the annuity.

Books of the Week.

Registration of Business Names. — Registration of Business Names Act, 1916, with Rules, Fees, Forms, and Notes Thereon. By RICHARD CARTER, Solicitor. 2nd Edition. Waterlow & Sons (Limited). 2s. net.

Registration and Publication of Directors' Names under the Companies (Particulars as to Directors) Act, 1917. By HERBERT W. JORDAN. Jordan & Sons (Limited). 6d. net.

The Life Assurance Agent's *Vade-Mecum* for 1917-18. Compiled from Official Sources. James Wilkie, Edinburgh; Waterlow & Sons (Limited).

Case and Comment, August, 1917. The Lawyer's Co-operative Co., Rochester, N.Y. 15 c.

Correspondence.

The Issue of Food Orders.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—I should be glad if you would devote a few words to consideration of the Food Controller's method of legislation. It is part of my professional duty to keep certain large firms apprized of the Food Control Orders, and so far as possible to see that they are duly carried out. The frequent practice of the Food Controller, however, is to make orders coming into force the moment they are issued; and the full text of the orders is never obtainable in print for quite an appreciable interval subsequently, frequently ten to seventeen days; and although I have arranged with the Government printers and H.M.'s Stationery Office for copies to be supplied to me at the earliest possible moment, I never receive copies until many days after the orders are made. I find upon inquiry that the Food Controller's practice is to issue his orders to the Press, but the Press as a general rule does not publish more than is of interest to the public, leaving out of the question the manufacturer and the wholesaler and retailer. The trade Press to a great extent makes up this omission, but not always, and not always completely.

A glance at the various Food Orders will show you numerous instances of the practice mentioned; and I protest it is most unfair that, without any fault of their own, traders should through this action of the Controller be exposed to risk of prosecution in the interim between the making and official publication of the order. The recent Jam Order, made on the 15th August, and as to part coming into force at once, forms a minor instance. Note particularly that apparently from the date of the order no jam or jelly of numerous descriptions is to be offered for sale unless such jam is made in the manner stated in the order. I am indebted for a full copy of this order to the issue of the *Grocer* published on the 18th inst., so that in any case the offence, such as it is, must have been freely committed between the 15th and 18th inst. The only point at which I am now aiming is the enactment of Orders without allowing a sufficient time for them to become known to the trade and the public. I make no reference to the other questions on this Jam Order which obtrude themselves upon the attention—such, for instance, as what is to become of existing stocks (if any) not manufactured as directed, or how on earth the retailer is to know whether the jam already on his shelves has been made to the Food Controller's desire; but a few words from you on the Controller's general procedure may be of good effect. SUBSCRIBER.

21st August.

[See observations under "Current Topics."—ED. *S.J.*]

Finance Act, 1917, s. 37.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—I think that the profession should study very closely the regulations which are to be made under this section, and the section itself is a trap and pit for the unwary.

Sub-section (1) (a).—Is it conceivable that any Commissioner for Oaths will take the risk of executing a document for a person unable to write if he is to take the risk of such person turning out to be other than the person he professed to be?

(d).—What trustee stockholder can be advised to sign a request to allow a majority of his co-trustees to transfer Government stock when

(2) (a) a page further down says that the regulations are not to be deemed to authorize the trustees to act otherwise than in accordance with the rules of law applying to the trust. I can imagine the shade of Mr. Lowin meeting beyond Acheron a trustee who joined in a request which was promptly acted on by the trustees authorized to act thereunder, and who bolted with the funds.

The regulations are to have the effect of a Statute, and the draftsman of section 37 is to be congratulated on getting the Legislature to enact that something may be done which ought not to be done and damning the consequences, as the profession will no doubt feel inclined to damn the regulations.

E. T. HARGRAVES.

80, Coleman-street, E.C., 21st August.

Cadell *v.* Palmer.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—It will be remembered that by the will which was the subject of the decision in *Cadell* v. *Palmer* an estate was limited by way of executory devise, which was not to vest until after the expiration of twenty years from the death of the survivor of twenty-eight persons then living. Conveyancers may be interested to learn that this executory devise vested to-day, that is, ninety-nine years and four months from the death of the testator.

MEADE-KING, COOKE & Co.

Bristol, 15th August.

[We are obliged to our correspondents for sending the information. See under "Current Topics."—ED. *S.J.*]

CASES OF LAST SITTINGS.

Court of Appeal.

CORY BROTHERS & CO. (LIM.) *v.* TARR. No. 2. 13th July.

WORKMEN'S COMPENSATION—INJURY RESULTING IN PARTIAL INCAPACITY—PAYMENT OF COMPENSATION—CHANGE OF CIRCUMSTANCES—ALTERATION IN RATE OF WAGES RECEIVABLE BY COLLIERS THROUGHOUT THE DISTRICT—REVIEW—WORKMEN'S COMPENSATION ACT, 1906 (6 ED. 7, c. 58), s. 1., SCHED. I., 3, 16.

A collier was injured by accident. Liability was admitted and compensation paid. He was then earning £2 8s. 1d. per week. As soon as he was able to work he was given light work, at which he earned £1 6s. 1d. per week, and was paid 11s. as compensation. Various awards were made by the Conciliation Board, under which the colliers in the district received certain sums as a war bonus. The result was that this collier's wages were raised to £1 15s. 5d. The difference, therefore, between what he was earning before the accident and what he was then able to earn was 12s. 8d. In these circumstances the employers moved for a review, contending that the Judge had jurisdiction to decrease the compensation. The county court judge acceded to the application, and reduced the 11s. to 7s. 6d. per week. The workman appealed.

Held, that the county court judge was not only entitled but was bound to take into consideration the fact that there had been a change of circumstances resulting from a rise in the workman's wages: that what was contemplated by the statute was that the arbitrator should be entitled to make from time to time such an award as if the circumstances at the time the original award was made had been the same as at the time of the application to review the weekly payments, and therefore, if there was any matter that ought to have been taken into account when the award was originally considered, that matter would also be proper to be taken into account at the time of the application to review.

Appeal by the workman from an award of his Honour Judge Bryn Roberts at the Bridgend County Court reducing the weekly payments paid the appellant by the employers under circumstances that sufficiently appear from the headnote.

SWINFEN EADY, L.J., said it was not necessary to hear the respondents' case, as in his opinion the award was clearly right. Under clause 16 of the first schedule to the Act any weekly payment might be reviewed at the request of either the employer or the workman. It had been decided that there was no ground for making an application to review where there had been no change of circumstances, because, in substance, that application was not an application to review, but it was in effect, the circumstances remaining the same, an appeal from the previous decision. Where, however, there was a change of circumstances there was the right given to either party to apply to review. What was contemplated by the statute was that the arbitrator should be entitled to make from time to time such an award as if the circumstances at the date when the previous award had been made had been the same as at the time of the application to review he would then

have made—in other words, that an award had to be made from time to time in accordance with the circumstances as they existed at the date of the award, and if there was any matter that ought to have been taken into account when the award was originally considered such matter would also be proper to be taken into account at the time of the application to review. It was argued that if the amount which the injured man had since the accident been able to earn was increased or decreased by a circumstance not peculiar or special to himself, but owing to a general alteration in the rate of the wages in the neighbourhood, that could not be taken into account. Such a contention was quite unfounded. It must be remembered that according to Rule 3 in the first schedule there was a maximum defined, and it was thereby provided that the weekly payment should in no case exceed the difference between what he earned before and after the accident, and the maximum of such difference was fixed at £1. What a man earned before the accident was therefore a fixed amount, but the difference varied according to what amount he could earn after the accident. In the present case the learned judge was not only entitled but was bound to take into consideration the fact that this man's wages had been substantially increased by the Conciliation Board award, which changes, in his lordship's opinion, constituted a change of circumstances such as entitled either party to apply for review and gave the county court judge jurisdiction to make an award on that basis. The appeal failed.

BANKES and WARRINGTON, L.JJ., gave judgment to the like effect.—COUNSEL, for the appellant, *Disturnal*, K.C., and *Stesser;* for the respondents, *Compston*, K.C., and *Shakespeare*. SOLICITORS, *Smith, Rundell, & Dods*, for *Morgan, Bruce, & Nicholas*, Pontypridd; *Bell, Brodrick, & Gray*, for *C. & W. Kenshole*, Aberdare.

[Reported by ERSKINE REID, Barrister-at-Law.]

High Court—Chancery Division.

CANNON BREWERY CO. (LIM.) v. CENTRAL CONTROL BOARD (LIQUOR TRAFFIC). Younger, J. 11th August.

WAR—LICENSED PREMISES—COMPULSORY ACQUISITION BY LIQUOR CONTROL BOARD—COMPENSATION—DEFENCE OF THE REALM (AMENDMENT) No. 3 ACT, 1915 (5 & 6 GEO. 5, c. 42), s. 1 (2) (B)—LANDS CLAUSES (CONSOLIDATION) ACT, 1845 (8 & 9 VICT., c. 18).

Where the Liquor Control Board, under the powers conferred upon them by the Defence of the Realm (Amendment) No. 3 Act, 1915, compulsorily acquired certain licensed premises by notice in accordance with the Act, and the owners claimed that they were entitled to have compensation for their premises assessed by a jury under the Lands Clauses (Consolidation) Act, 1845, but the Board contended that they were only entitled to such compensation as the Commissioners appointed to assess war losses should recommend, and that only as an act of grace,

Held, that the use by the Liquor Control Board of the premises was an "authorized undertaking" within the meaning of the Lands Clauses (Consolidation) Act, 1845, and that the Act applied to such a case as that, and that accordingly the owners were entitled as of right to have their compensation assessed under the said Act.

The King is not entitled under his prerogative to take a man's fee simple estate: In the Matter of a Petition of Right (1915, 3 *K. B.* 649).

This was the claim of the Cannon Brewery Co. to have compensation assessed by a jury under the Lands Clauses (Consolidation) Act, 1845, for the injury which they had suffered by reason of their licensed premises being acquired compulsorily by the Liquor Control Board under the powers conferred upon such Board by statute. The facts were these. The plaintiff brewery owned certain licensed premises within an area defined under the Defence of the Realm (Amendment) No. 3 Act, 1915. The Central Board of Liquor Control gave them notice that they would acquire compulsorily the premises, and they subsequently took possession of them. Under the Regulations which were issued under the last-mentioned Act, the Liquor Control Board had power "to acquire either compulsorily or by agreement" any licensed or other premises within the area after notice. The fee simple in the premises would thereupon vest in their trustees, subject to or free from any mortgages or rights as the Board should think proper. The company, who claimed compensation for their premises, gave notice to the Board to have such compensation assessed by a jury under the Lands Clauses (Consolidation) Act, 1845. This the Board refused to do, alleging that the company was only entitled to such compensation as the Commissioners of the Defence of the Realm Losses Inquiry Commission (Licensed Trade Claims) might choose to recommend, and that only as an act of grace. The relevant Acts and Orders are the Defence of the Realm (Amendment) No. 3 Act, 1915, s. 1 (1), whereby it was provided that, whenever it appeared to His Majesty that for the purpose of the successful prosecution of the present war the sale and supply of intoxicating liquor in any area should be controlled by the State on the grounds therein stated, His Majesty should have power by Order in Council to define such area and to apply to that area the Regulations issued in pursuance of the Act under the Defence of the Realm Consolidation Act, 1914, and that such Regulations should take effect in that area during the continuance of the war and for a period not exceeding twelve months thereafter. By section 1 (2) power was given to issue Regulations for giving control of the liquor supply, and in particular for "giving the prescribed authority power to acquire compulsorily or by agreement, and either for the period named or permanently, any licensed or other premises or business in the area or any interest therein so far as it appears necessary for giving proper effect to the control of the liquor supply in the area." The Act was passed on 9th May, 1915. On 10th June, 1915, the Regulations under the Act were issued, whereby the Board were constituted the prescribed authority under the Act, and by clause 6 the Board had power to acquire either compulsorily or by agreement, either for the period during which the regulations took effect or permanently, any licensed or other premises in the area, or to take possession of such premises and use them for the sale or supply of intoxicating liquor. In August, 1915, the Defence of the Realm Losses Inquiry Commission (Licensed Trade Claims) was set up as a branch of the War Losses Commission to inquire as to the amount to be paid in respect of direct and substantial loss incurred by reason of interference with property or businesses in the United Kingdom through the exercise by the prescribed authority of its powers under the Defence of the Realm (Amendment) No. 3 Act, 1915. On 24th September, 1915, the London area was defined for the purposes of the Regulations which were applied to that area, which included Enfield Lock. On 22nd December, 1915, the Board served on the Cannon Brewery Co. and Platt, its tenant, notice of their intention to acquire the Ordnance Arms, Enfield Lock, compulsorily, and on 4th January, 1916, the Board took possession of the premises, the fee simple of which had vested in them under the Regulations. The Board paid Platt for his stock and the plaintiffs for landlord's fixtures and utensils. The plaintiffs applied on 26th March, 1916, to go before the Commission, but in doing so they reserved all their legal rights. The Commissioners would only consider the case if the legal rights were waived. On 21st July, 1916, the plaintiffs gave to the Board notice under section 68 of the Lands Clauses Act to have the compensation payable by them assessed by a jury. The Board did not admit that the plaintiffs were entitled to proceed under the Lands Clauses Act, and took no steps in the matter, but claimed that the plaintiffs must go before the Commission, and that they were not entitled in legal right to any compensation, but only to such compensation as the Commission should recommend, which would be paid to the plaintiffs as an act of grace. The plaintiffs thereupon commenced this action by writ issued on 30th November, 1916, and by their statement of claim they claimed a declaration that they were entitled to be paid compensation, which they assessed at £13,638, with interest at 5 per cent. from 4th January, 1916. By section 1 of the Lands Clauses (Consolidation) Act, 1845, the Act applied to every undertaking authorized by any Act which authorized the purchase or taking of lands for such undertaking, and the Act was incorporated with such Act. By section 68 any party entitled to compensation in respect of lands taken or injuriously affected could have such compensation settled by arbitration or by the verdict of a jury. *Cur. adv. vult.*

YOUNGER, J., in the course of a considered judgment, said: This case raises the important question whether the defendant Board were empowered to acquire the fee simple of the premises without making payment of any compensation beyond such a sum as might, as an act of grace, be awarded to them out of public moneys. [After reading section 1 (1) and (2) of the Defence of the Realm (Amendment) No. 3 Act, 1915, and clauses 1, 2, 3, 5, 6, 7, and 8 of the Regulations, and stating the facts, he continued:] The view of the plaintiffs is that they are entitled to compensation to be assessed under the Lands Clauses Act, while the view of the defendant Board is that they are only entitled to such compensation as might be awarded to them in accordance with the recommendation of the Royal Commission. In the Act and Regulations there is nowhere any express provision made for payment of compensation for any of the acts either of acquisition or interference which were authorized. The Royal Commission, though doubtless in the contemplation of the Executive when the Act was passed, was neither mentioned nor foreshadowed in it; and was not appointed until three months after the passing of the Act, while its powers might at any moment be revoked or altered. It may be doubted whether authority to assess compensation for property taken, as distinct from property interfered with, is within the terms of the Commission's reference, but apart from showing that there was no intention of dealing otherwise than fairly with the plaintiffs, it was conceded that the existence of the Commission gave the plaintiffs and others in a similar position no rights or advantages which might not at any moment be withdrawn. The view of the Act and Regulations put forward on behalf of the defendant Board is startling. In emergency legislation at such a time as the present we cannot expect such scrupulous regard for individual interests as we have become accustomed to in times of peace, but this has no application to the power supposed to be conferred on the Board to take—not only for the period during which the Regulations had effect, but permanently—any premises—not only licensed premises—without compensation. It is said by the plaintiffs that it cannot be supposed that the Legislature authorized the Board for the purposes of a statute whose objects would be exhausted twelve months after the conclusion of peace to take compulsorily without payment the fee simple of premises, so that after the Act was spent the Board would be able to realize the full value of premises for which nothing had been paid to the owners, and that there could be no justification for denying compensation in such a case. I agree with this, and refer in illustration to *The Commissioner of Public Works (Cape Colony)* v. *Logan* (1903, A. C. 355) and *Attorney-General* v. *Horner* (14 Q. B. D. 245), where the principle was laid down that the intention to take away property without compensation should not be attributed to a Legislature unless expressed in unequivocal terms. Applying that principle to section 1

(2) (b) of the Act, what is the effect of the words, "acquire compulsorily or by agreement"? Do they involve payment? I think that they do. "To acquire by agreement" clearly does. If payment on taking compulsorily is not also involved, what a mockery the privilege of settling by agreement would be! What sort of price would be offered by agreement if in default that property could be taken for nothing. Similar considerations apply to Regulations 6 and 7. Could it be supposed that the Board could take a man's property free from a mortgage and leave him to discharge the mortgage? I think that the power to take compulsorily or by agreement involves payment for what is taken, and the only question that remains is what payment should be made. The plaintiffs' answer was that payment should be made under the Lands Clauses Acts, which they said must be taken to be incorporated in the Act and Regulations. No express incorporation was necessary, and the Board here are not in the position of the Crown, so as not to be bound by the statute. I refer to the case of *Re Wood* (31 Ch. D. 607). The question, however, remains whether there is here "an authorized undertaking" to which the Lands Clauses Act can be applied. I think that here there is an undertaking to which the definition in the Act applies. The Solicitor-General strongly dissented from this view, but I find that the widest meaning is given to the word "undertaking" in cases where the Lands Clauses Act is expressly incorporated in the special Act, as in 55 & 56 Vict. c. 43, as to acquisition of lands for military purposes, and in 54 & 55 Vict. c. 54, as to the acquisition of ranges for volunteer corps and others. Again, the words "compulsorily or by agreement" have almost become words of art as applied to the Lands Clauses Act, as in the Defence of the Realm (Acquisition of Land) Act, 1916, 6 & 7 Geo. 5, c. 63. The Solicitor-General, however, argued that the words were a mere statement of alternatives, but I cannot agree. The description is not exhaustive, and I cannot think that the use of so well known a phrase was accidental. There are difficulties in the way of the plaintiffs' contention, but they are not fatal, and as the only alternative to it is that no provision is made in the Act for ascertaining the compensation which to my mind it is inconceivable that Parliament did not intend persons in the plaintiffs' position to have, I reach the conclusion that on this point the plaintiffs are right. The Solicitor-General suggested, but only faintly, that the taking might be justified by reference to the prerogative, in the exercise of which no compensation would be payable as of right, but the powers there were dependent on the statute and not on the prerogative. Moreover, the King is not entitled under his prerogative to take a man's fee simple estate. The extent of the right claimed is stated by Lord Justice Warrington in *The Brighton Aerodrome case* (1915, 3 K. B. 649). The plaintiffs are entitled to the declaration which they claim.—COUNSEL, *P. O. Lawrence*, K.C., and *A. F. Wootten; Sir Gordon Hewart*, S.-G., and *H. M. Giveen*. SOLICITORS, *Boulton, Son, & Sandeman; Travers, Smith, Braithwaite, & Co.*

[Reported by L. M. MAY, Barrister-at-Law.]

King's Bench Division.

HIGGON *v.* **EVANS.** Div Court. 25th July.

ARMY—SEPARATION ALLOWANCE—FALSE DECLARATION—NAVAL AND MILITARY WAR PENSIONS ACT, 1915 (5 & 6 GEO. 5, C. 83), S. 5.

A woman made a declaration that her son allowed her £2 a week before his enlistment. The son's wages were 30s. a week, and a small annual commission on sales, the employer being a draper with whom the son "lived in." There was no other evidence of the son's means; he was abroad on military service, and could not be called; but his mother had requested the employer to over-state the amount of the wages.

Held, that there was sufficient evidence to make a primâ facie *case for the decision of the justices.*

Case stated by the justices of Pentypridd. Margaret Evans, the respondent, was charged before the justices, under the Naval and Military War Pensions Act, 1915, s. 5, with knowingly making a false declaration for the purpose of obtaining a separation allowance. Her son, Morris Evans, had enlisted in the Army in January, 1916. In November, 1916, in order to obtain a separation allowance as a dependant of her son, she made a declaration that he had up to the time of his enlistment allowed her £2 a week for her support. The son from May, 1914, until he enlisted, was employed as an assistant in a draper's shop in Brecon; he was paid 30s. a week wages, with a commission of 10s. or 12s. when the annual sale was held, and he lived in with his employer. When the summons was issued against her the respondent went to the employer and requested him, if he should be asked what wages he had paid her son, to say it was more than had in fact been paid to him. As Morris Evans was absent on military service at the time of hearing the charge, he was not, and could not have been, called as a witness. The magistrates held that there was no evidence on the facts to shew that Morris Evans had no other means than his wages from which he might have made an allowance of £2 a week to his mother, and they dismissed the summons.

Viscount READING, C.J., said that the fact of the respondent having called upon her son's employer to ask him to fix a higher figure than the correct amount of his wages was some evidence that she knew that the declaration she had made was false, as she knew that her son's wages were not as much as £2 a week. At the close of the prosecution there was a *primâ facie* case, and as a matter of law there was evidence from which the justices would have been entitled, if they chose, to draw the inference of fact against the respondent, and to find that she had committed the offence. It was equally open to them also to say that they would not draw the inference of fact, but to find on the facts in her favour. But, according to the case stated, this latter was not the way in which the matter was decided. The justices declined to convict, and it was for this reason only the case was stated. It was quite conceivable that evidence might be called for the respondent which would completely change the doubtful aspect of affairs, and the justices would be able to take it into consideration in favour of the respondent. All the Court had to say in answer to the question of law was that the evidence as stated in the case was sufficient to make out a *primâ facie* case against the respondent, if the magistrates accepted it; and for that reason the result was that the case must go back for further hearing.

RIDLEY and ATKEN, JJ., agreed.—COUNSEL, *G. A. H. Branson*, for the appellant; *C. F. Lowenthal*, for the respondent. SOLICITORS, *Treasury Solicitor; Cree & Turner.*

[Reported by G. H. KNOTT, Barrister-at-Law.]

New Orders, &c.

War Orders and Proclamations, &c.

The *London Gazette* of 17th August contains the following:—

1. An Order in Council, dated 17th August, varying the Statutory List under the Trading with the Enemy (Extension of Powers) Act, 1916. Additions are made as follows: Argentina, Paraguay, and Uruguay (15); Bolivia (5); Brazil (5); Chile (8); Colombia (1); Ecuador (2); Hayti and San Domingo (19); Netherlands (15); Netherland East Indies (4); Norway (10); Peru (1); Spain (23); Sweden (14). There are also a number of removals from and variations in the List, and the usual notices are appended (*ante*, pp. 322, 649). A List (the Consolidating List No. 33A) consolidating all previous Lists revised to date and including the amendments in the schedule annexed hereto is issued concurrently with this Order. This Consolidating List contains all the names which up to this date are included in the Statutory List.

2. The Tobacco Restriction Order (No. 3), 1917, dated 13th August (printed below).

The *London Gazette* of 21st August contains the following:—

3. A Proclamation, dated 18th August (printed below), under the Munitions of War Acts, 1915 and 1916.

4. An Order in Council, dated 18th August, as to registration of Government Ships under the Merchant Shipping Acts.

5. On Order by the Minister of Munitions, dated 20th August (printed below), as to Superphosphates.

6. An Admiralty Order, dated 4th August (printed below), as to War Material.

7. An Admiralty Notice to Mariners, dated 16th August (No. 819 of the year 1917), relating to England, East Coast: River Humber and Approaches—Pilotage and Traffic Regulations. The Notice is a revision of No. 699 of 1917, which is cancelled.

Tobacco Order.

THE TOBACCO RESTRICTION ORDER (No. 3), 1917.

Whereas it appears expedient to the Board of Trade to make further exercise of the powers vested in them by Regulations 2F, 2G and 2JJ of the Defence of the Realm Regulations as respects Tobacco:

Now, therefore, the Board of Trade, in exercise of their said powers and of all other powers them enabling hereby order as follows:—

(1) The Tobacco Control Board on behalf of the Board of Trade may fix the maximum price at which Tobacco may be sold by Manufacturers, Wholesale Dealers and Retailers, and may alter such price from time to time as occasion may require. The maximum price may be fixed by reference to the price ruling on 1st May, 1917, or in such other way as the Tobacco Control Board may deem expedient and different prices may be fixed for different qualities and quantities of tobacco. Notice of the maximum price or prices so fixed shall be given in such form and in such manner as the Tobacco Control Board may direct.

(2) No person shall sell or offer for sale any Tobacco at a price exceeding the maximum price fixed in accordance with the last paragraph.

(3) Every person who sells Tobacco by retail shall exhibit and keep exhibited in a conspicuous position in the shop, bar, store or place where he sells Tobacco a copy of the Schedule or list issued by the Board of Trade, or by the Tobacco Control Board on their behalf, and in force for the time being whereby the maximum price at which Tobacco may be sold by retail is fixed. An Innkeeper shall in addition exhibit such Schedule or list in the entrance hall of his Inn.

(4) All Importers, Manufacturers and Dealers in Tobacco shall comply with any general or special direction which may be given by the Board of Trade or by any person or body of persons deputed by

them for that purpose as to the manner or quantities in which Tobacco may be disposed or sold by them to their customers.

(5) Every manufacturer of Tobacco shall if required by the Tobacco Control Board manufacture the same brands and qualities of Tobacco in similar quantities as were manufactured by him during the year 1916.

(6) Every Manufacturer or Wholesale Dealer in Tobacco shall supply to his customers, if required by them, the same brands and quality of Tobacco in similar quantities as were supplied by him to them during the year 1916: provided that if in the opinion of the Board of Trade the fulfilment of any such order is impossible or unreasonable on account of any restrictions in force at the time or for other sufficient reason, they may in writing excuse the fulfilment of any such order or any part thereof.

(7) No person shall in connection with any sale or proposed sale of Tobacco impose or attempt to impose any condition relating to the purchase of any other Tobacco or articles whatsoever.

(8) Every person owning or having the power to sell any Tobacco shall, when required, make a true return to the Board of Trade or to the Tobacco Control Board, in such form as may be prescribed in the Notice calling for any such return of all stocks of Tobacco held by them or which they have power to sell, giving such particulars as may be required by such form.

(9) No person shall after the date of this Order sell or offer for sale any new brand of tobacco, cigars, cigarettes or snuff, or describe any brand by a name other than that by which it was known at the date of this Order, or alter the packing of any such goods, or vary the weight per thousand of cigarettes, without the consent of the Tobacco Control Board.

(10) In this Order "Tobacco" has the same meaning and includes the same articles as in the Tobacco Restriction Order (No. 2), 1917.

(11) Infringements of this Order are summary offences under the Defence of the Realm Regulations.

(12) This Order may be cited as the Tobacco Restriction Order (No. 3), 1917.

Signed on behalf of the Board of Trade.
H. LLEWELLYN SMITH,
Secretary.

There is appended a Schedule of Retail Tobacco Prices fixed by the Tobacco Control Board pursuant to paragraph 7 of the Tobacco Restriction Order (No. 2), 1917. The Schedule must be displayed in a conspicuous position in the shop, bar, store or place where tobacco is sold. An innkeeper shall also exhibit it in the hall of his inn.

Retailers can obtain copies of this Schedule from any manufacturer or wholesale dealer.

This Schedule is in substitution for the Schedule dated the 11th July, 1917.

A Proclamation

UNDER THE MUNITIONS OF WAR ACTS, 1915 AND 1916.

GEORGE R.I.

Whereas by section three of the Munitions of War Act, 1915, as amended by the Munitions of War (Amendment) Act, 1916, it is provided that the differences to which Part I. of the first-mentioned Act applies are differences as to rates of wages, hours of work, or otherwise as to terms or conditions of or affecting munitions work, and also any differences as to rates of wages, hours of work, or otherwise as to terms or conditions of or affecting employment on any other work of any description, if that Part of that Act is applied to such a difference by His Majesty by Proclamation, on the ground that in the opinion of His Majesty the existence or continuance of the difference is directly or indirectly prejudicial to the manufacture, transport, or supply of munitions of war; and it is also provided that the said Part of the said Act may be so applied to such a difference at any time, whether a lock-out or strike is in existence in connection with the difference to which it is applied or not: Provided that if in the case of any industry the Minister of Munitions is satisfied that effective means exist to secure the settlement without stoppage of any difference arising on work other than on munitions work, no Proclamation shall be made under the said section with respect to any such difference:

And whereas a difference within the meaning of the said section exists between employers and certain locomotive drivers, firemen and cleaners employed on the railways in the United Kingdom, as to rates of wages, hours of work, and otherwise as to terms and conditions of or affecting employment on the work carried on by such persons:

And whereas the President of the Board of Trade has investigated the matter and the Minister of Munitions, having considered the results of the investigation made by the President of the Board of Trade and his representations to the Minister of Munitions, is not satisfied that effective means exist to secure the settlement of the said difference without stoppage, being a difference arising on work other than munitions work:

And whereas in Our opinion the existence or continuance of the said difference is directly or indirectly prejudicial to the manufacture, transport, or supply of Munitions of War:

Now, therefore, We, by and with the advice of Our Privy Council, are pleased to proclaim, direct and ordain, that Part I. of the Munitions of War Act, 1915, shall apply to the said difference.

18th August.

Superphosphates Order.

The Minister of Munitions, in exercise of the powers conferred upon him by the Defence of the Realm Regulations and of all other powers enabling him, hereby orders as follows:—

1. As on and from the day following the date of this Order the maximum prices for Superphosphate shall be as follows:—

(a) In the case of sales or purchases for delivery in railway trucks at purchaser's or consumer's siding or nearest railway station or ex barge or ship at purchaser's or consumer's wharf, or in the case of sales or purchases for shipment to the Channel Islands, f.o.b. at port of shipment, the prices specified in the Schedule hereto, but less a discount or deduction of 2s. 6d. per ton on sales of two tons and upwards by makers or producers to Manure Mixers, Agricultural Merchants and Dealers, and Co-operative Societies registered under the Friendly Societies Acts.

(b) In the case of sales or purchases for delivery at maker's or producer's works free into purchaser's or consumer's carts or wagons for conveyance direct by road to consumer's premises, the prices specified in the Schedule hereto less 10s. per ton.

(c) In the case of sales or purchases for delivery ex vendor's store or shop or ex warehouse, railway goods yard or public wharf, the prices specified in the Schedule hereto with the addition of the following amounts according to the quantity of Superphosphate included in the sale or purchase, namely:—

Quantity sold or purchased.	Additional price authorized.
4 tons and over	... 5s. per ton.
1 ton and over but less than 4 tons	... 10s. „ „
2 cwts. and over but less than 1 ton	... 1s. „ cwt.
Less than 2 cwts.	... 2s. „ „

Provided that such additional prices shall not be charged or paid in the case of sales or purchases of more than one ton for delivery ex railway goods yard or public wharf.

(d) In the case of sales or purchases for delivery by road at consumer's premises from vendor's store or shop or from warehouse, railway goods yard or public wharf, the maximum prices authorized under paragraph (c) above plus cost of or local rates for cartage or haulage.

2. The maximum prices fixed by paragraphs (a) and (b) of clause 1 of this Order shall not apply to any sale or purchase by or from a maker or producer for delivery as mentioned in those paragraphs where the quantity of Superphosphate included in the sale or purchase is less than two tons; and none of the provisions of clause 1 hereof shall apply to any sale of Superphosphate for export from the United Kingdom. But save as aforesaid no person shall as on and from the day following the date of this Order until further notice effect or offer to effect any sale or purchase of Superphosphate except for delivery in accordance with the terms specified in one or other of sub-paragraphs (a), (b), (c), and (d) of clause 1 of this Order and at a price not exceeding that prescribed by the said clause and the Schedule hereto as the maximum price (having regard to quantity, quality and date for and terms of delivery) for such sale or purchase.

3. The maximum prices fixed by clause 1 of this Order are net prompt cash prices for Superphosphate in maker's or vendor's bags. Where credit is given to the purchaser a reasonable extra charge may be made provided that a price for net prompt cash is quoted on the invoice and does not exceed the maximum price authorized. If purchaser's bags are used, a reasonable allowance shall be made.

4. All persons engaged in producing, manufacturing, selling, distributing or storing Superphosphate, or in any manufacture in which the same is used, shall make such returns with regard to their businesses as shall from time to time be required by or under the authority of the Minister of Munitions.

5. All the provisions of the Fertilisers and Feeding Stuffs Act, 1906, and the regulations made by the Board of Agriculture and Fisheries in pursuance of the provisions of that Act shall apply *mutatis mutandis* to this Order.

6. For the purposes of this Order Superphosphate shall mean Superphosphate of Lime manufactured from Mineral Phosphate but shall not include Basic Superphosphate, Bone Superphosphate, Dissolved Bones, Bone Meal or Bone Compound, Guanos or Compound Manures.

NOTE.—All applications in reference to this Order should be addressed to the Director of Acid Supplies, Ministry of Munitions, Department of Explosives Supply, Storey's Gate, Westminster, S.W. 1, and marked "Fertilisers."

20th August.

[Schedule of maximum prices for Superphosphates referred to in clause 1 of the above Order.]

War Material.

ADMIRALTY ORDER.

In pursuance of the powers conferred on them by Regulation 30A of the Defence of the Realm Regulations, the Lords Commissioners of the Admiralty hereby order that the war material to which the Regulation applies shall include Marine Box Chronometers.

CECIL BURNEY.
HUGH TOTHILL.

NOTE.—All applications for a permit to buy, sell, or deal in such chronometers should be addressed to the Hydrographer of the Navy, Admiralty, S.W. 1.

4th August.

The Food Controller's Policy.

Lord Rhondda on Tuesday received an important deputation representing the Commercial Committee of the House of Commons, who were desirous of discussing with him his general policy in connection with the food problem, not only as regards the proposed method of distribution but also in regard to the question of securing and maintaining supplies.

The deputation was introduced by Sir Francis Lowe.

Lord Rhondda, in his reply, explained his policy and his desire to do everything in his power not only to maintain the food supplies of the country, but to keep the prices as low as possible. He also declared his intention of using for this purpose, as far as practicable, existing business machinery. After an informal discussion, the Chairman of the deputation expressed satisfaction with the light Lord Rhondda had thrown on the points brought forward.

The Billeting of Civilians Act, 1917.

The Billeting of Civilians Act was passed during the last Session of Parliament with the object of removing the difficulty experienced in some districts of finding suitable lodging accommodation for munition workers, and the Central Billeting Board constituted under the Act has now published rules governing the procedure of local billeting committees in administering the Act, notably as regards the registration of billets, the quality of lodging and board to be provided, and the scales of payment to be made. Provision is also made for appeals to the Central Board from decisions of the local committees.

The Pensions Appeal Tribunal.

On the occasion of the first decision given by the Pensions Appeal Tribunal, says the *Times*, Judge Parry, the chairman, explained the origin, duties, and powers of that body.

The pensions with which they had to deal were not, he said, matters of legal right, but of favour. The Royal warrants of March last decreed that a soldier or sailor who was discharged as medically unfit, such unfitness being attributable to or aggravated by service in the present war, might receive a pension. This reform had made many men pensionable who had been discharged without pensions, and would in future make new classes of discharged men pensionable. The procedure needed to work the reform would probably require reconsideration.

The old system of deciding whether a man was pensionable did not seem to contain any element of judicial inquiry into facts—it was wholly a medical inquiry. Now, however, when questions of attributability and aggravation arose, it did not seem in accordance with the principles of English justice that the right of a man to a pension should be determined against him until he had had an opportunity of being heard in support of his case by those who were going to determine it. This, no doubt, was in the mind of the Pension Minister when he set up that tribunal.

Referring to the enormous work of the Pensions Ministry, Judge Parry stated that already 14,000 gratuities had been given and that these included over 5,000 old cases previously rejected. Moreover, the Ministry's interpretation of new cases is far more liberal than it was. Already they had made use of the new warrant to place 1,000 cases previously held to be non-attributable into the attributable class, and these cases had received pensions. The Ministry dealt with 4,000 to 5,000 new cases every week, and it was scarcely possible, nor was it necessary, that each applicant should be seen personally. There seemed no doubt that a tribunal was necessary to assist the Ministry in difficult and doubtful cases, and the Minister of Pensions had stated that its decision would be final. From the first he made it clear that he in no way desired to attend to oppose cases; on the contrary, the part he wished to take was to assist in obtaining any information that would throw light on the facts into which they inquired. The procedure they had adopted was an endeavour to carry out the intention that the proceedings before them should have neither the form nor the spirit of litigation.

Protection Cards.

At the Southwark Tribunal on the 16th inst., says the *Times*, Councillor Weaver drew attention to the decision of Mr. F. Mead, the magistrate at the South-Western Police Court, in dealing with the charge of being an absentee against an engineer, who held a card of exemption under the protected trades schedule. Mr. Mead held that the certificate was *ultra vires*, as it was issued by a munitions area recruiting officer, to whom powers under the Military Service Acts could not be legally delegated. He maintained that the protection card was not an exemption certificate, although the military authorities had given a promise that holders of these cards should not be called upon for military service.

Councillor Weaver pointed out that the decision placed the men holding the trade cards in a very serious position, for it practically laid down that they held no legal exemption, and were liable to be called up for military service. If they did not join up when called upon, they could be arrested and charged with being deserters.

The military representative (Lieutenant Cunliffe) said Mr. Mead, who was chairman of the Lewisham Tribunal, had always held that these certificates were not exemptions under the Military Service Acts. Badges were legal exemption. In the case before the magistrate an error had been made by the military authorities, but when they found out that the man held a certificate under the schedule they rightly desired to withdraw the charge against the man of being a deserter. Mr. Mead, however, would not agree, and, ignoring the honourable undertaking existing between the military authorities and the holders of the cards, said in effect:—"I want to call public attention to the fact that these cards are not exemptions under the Acts." Everybody knew that, but the reason why this tribunal, as well as many others, withdrew their exemptions to holders of the cards under the protected trades schedule was that it was undesirable for men to go about with two exemption cards in their possession, for if they lost one it might be found and kept by a man not entitled to hold it. He thought the tribunal had adopted the right course in withdrawing the exemptions to the holders

of the cards, but granting them leave to apply for exemption again if the cards were withdrawn.

The tribunal agreed to continue the procedure.

The Freedom of the Seas.

The following correspondence has appeared in the *Times*:—

Sir,—Your remarks upon "the wide and ambiguous suggestions" contained in the Pope's Peace Note are especially apposite to his desire for "the freedom of the seas." It is regrettable that his Holiness does not explain the meaning which he attaches to this phrase, in itself unmeaning, so dear to the Germans. He is doubtless well aware that the sea is already free enough, except to pirates, in time of peace, and must be presumed to refer to time of war, and specifically to propose the prohibition of any such interference with neutral shipping as is now legalized by the rules relating to visit and search, contraband and blockade.

If this be indeed the Pope's meaning, his aspirations are now less likely than ever to be realized. It is curious to reflect that the proposal actually made by our own Government at The Hague Conference of 1907, apparently under the impression that Great Britain would be always neutral, for protecting the carriage of contraband was most fortunately defeated by the opposition of the other great naval Powers, of which Germany was one. T. E. Holland.

Oxford, 16th August.

Sir,—It should surely be impossible for statesmen in the present day to misunderstand what question is involved in the words "the freedom of the seas," yet from the text of the Papal Note it appears that at the Vatican these words are treated as though they dealt with free intercourse in time of peace—a right which is not and has not for centuries been challenged by the Allies. The Note reads:—

"The supremacy of right once established, let every obstacle be removed from the channels of communication between peoples, by ensuring, under rules likewise to be laid down, the true freedom and common employment of the seas. This would, on the one hand, remove manifold causes of conflict, and would open, on the other, fresh sources of prosperity and progress to all."

It is impossible to apply these words to the right of a nation which has made war upon its neighbours to import during time of war contraband goods and munitions, which is the principle for which Germany contends; nor can they properly be applied even to the right of a nation at war to trade freely across the seas. It would therefore be well for the leaders of the Allied nations to destroy the captivating sound of the words "freedom of the seas" by declaring their readiness to adhere in the future as in the past to the principle that in time of peace complete and unrestricted "freedom and common employment of the seas" shall be allowed to all nations, without even the necessity of the words "under rules likewise to be laid down." It is strange that any such declaration should be required—but error and misunderstanding die hard. F. Gore-Browne.

Oakley House, Abingdon.

Sir,—The admirable exposition of this phrase in your columns by Sir Thomas Erskine Holland may perhaps be supplemented by the definition of freedom of the sea by Queen Elizabeth, recorded by Camden and quoted with high approval by Dr. Hannis Taylor, the distinguished United States jurist and diplomatist:—

"When Mendoza, the envoy of Spain to the English Court, complained to Elizabeth of the intrusion of English vessels into the waters of the Indies, she admonished him that the use of the sea and air is common to all, neither can a title to the ocean belong to any people or private persons, forasmuch as neither nature nor public use and custom permitted any possession thereof." (Camden's History of Elizabeth, year 1580; Hannis Taylor's Treatise on Public International Law, p. 291.)

To freedom of the sea a state of peace is a condition precedent.

Dublin, 19th August. J. G. Swift MacNeill.

Obituary.

Qui ante diem perlit,
Sed miles, sed pro patria.

Lieutenant Arthur W. Rowlands.

Lieutenant Arthur William Rowlands, R.F.C., was killed while landing in his machine in Lincolnshire just after midnight of 15th August, aged twenty-two. He was educated at the Liverpool College, Shaw-street, and graduated at the Liverpool University with the degree of LL.B., first-class honours, a month before the outbreak of war. On 12th September, 1914, he was articled to Messrs. Bateson, Warr & Wimshurst, solicitors, Liverpool, and joined the Liverpool Scottish the following month. After serving the first winter in the trenches with his regiment he was granted a commission in the A.S.C. while in France. He was then transferred to the Royal Flying Corps, served as an observer for six months, and came over to England, taking his wings in June. He was the only son of Mr. and Mrs. J. W. Rowlands, of 51, Newsham-drive, Liverpool.

Second Lieutenant F. Stanton Sandbach

Second Lieutenant F. Stainton Sandbach, R.F.A., was killed on 29th July, aged twenty-eight, while at his battery observation post. He was hit in the chest by a splinter of shell, and death must have been instantaneous. He was the youngest son of the late Edward Sandbach, Esq., J.P., of Ashton-on-Mersey. After serving his articles with his brother, a member of the firm of Slater, Heelis & Co., of Manchester, he was admitted a solicitor in 1912, and remained with the firm till he joined the O.T.C. Subsequently he received his commission, and was ordered to the front about 18th June last. He had only been in the firing line a fortnight, but his major writes that "he was one who could always be relied upon in difficulties," "a fearless and conscientious officer." In 1914 he married Beatrice Emmeline, only daughter of the Rev. R. J. Clifton, and leaves a widow and two little boys.

Legal News.

Changes in Partnerships.

Dissolutions.

Sidney Hacker, Harold Gaye Michelmore, and Norman Hacker (now a Captain in the 2nd Battalion Dorset Regiment), solicitors (Hacker & Michelmore), Newton Abbot and Chudleigh, in the county of Devon. March 30. [*Gazette*, August 17.

General.

We regret to learn that Second Lieutenant R. W. Atkin, R.F.A., the elder son of Mr. Justice and Lady Atkin, was killed on 14th August, aged twenty years. At Winchester he was a house and school prefect, and played in Commorers' "Sixes" in 1914. He went to Woolwich in April, 1915, and was gazetted to the R.F.A. the same year. He was wounded in October last year, but returned to his battery. His C.O. writes:—"He died bravely fighting his guns during the advance this morning. I cannot say how sorry I am and all the division will be when they know. He was a great favourite and a good soldier." His brigade commander writes:—"He was such a good, cheery fellow, and so capable, and is a great loss to the brigade."

In the House of Commons, on Monday, the Chancellor of the Exchequer stated, in answer to Mr. Ponsonby, that the Prime Minister had received a petition in favour of the initiation of peace negotiations, stated to be signed by 221,617 persons. It had been acknowledged.

Alderman William Bartlett, of St. Clare House, West Derby, Liverpool, solicitor, President of the Incorporated Law Society of Liverpool in 1878 and 1879, a member of the Liverpool City Council since 1885, and for some years of the Lancashire County Council, left estate of gross value £72,553.

In the House of Commons, on Monday, Lord R. Cecil, in reply to Mr. King, who asked whether a Note had been received from His Holiness the Pope urging the belligerents to consider terms of peace; and whether the Allied Governments would confer on this matter before a reply was sent, said: The answer to both parts of the question is in the affirmative.

At Warwickshire County Appeal Tribunal, at Birmingham, on the 16th inst., an appellant, aged thirty-four, asked for a review of the decision of the local tribunal on the ground that if he were called up and killed serious hardship would be caused to his wife and children. Under the terms of a will he had a share in a large estate, and if he survived the other two legatees, who were older than himself, he would come into a fortune of probably over £200,000. Conditional exemption was granted.

Lord Newton stated in the House of Lords on Tuesday that a difficulty had arisen with Germany which made it impossible to proceed with the exchange of prisoners under the arrangement recently entered into. The Germans had, during the last day or two, objected to the use of Hull as the port of embarkation, although the proposal was made as far back as 11th July. The only explanation Lord Newton could think of was that the German Government desired to maintain the belief in Germany that Southwold was the only route open between this country and the Continent.

The first prosecution in Birmingham for failing to cultivate land was before the Birmingham magistrates on Wednesday. The defendants were a manufacturing company in the Midlands, and the proceedings were taken by the Birmingham War Agricultural Committee. It was alleged that four or five acres of land were not under cultivation, although notice had been given to prepare it for autumn wheat. The summons was dismissed on a technical point that the prosecution was instituted without the authority of the Board of Agriculture.

In connection with the Workmen's National Housing Council, a conference will be held at Blackpool, on 1st September, at which Mr. Stephen Walsh, Parliamentary Secretary, Local Government Board, will be present. An important resolution to be submitted reads:—"In view of the great and growing need for more houses in town and country, this Conference declares its belief that the first step towards solving the problem is making unused building sites available and cheap, and by removing the 'hostile tariff' on the building industry in the form of rates on houses; and further is of opinion that land can be cheapened and building stimulated by taxing and rating land values and unrating houses; and urges the Government to take immediate steps to make use of the land valuation for that purpose." An instruction to the executive is to ask the Government to receive a deputation from the Conference.

At London Sessions on Tuesday, says the *Times*, before Mr. A. J. Lawrie, John Willmott, sixty-four, dealer, George Healey, forty-five, surgical limb maker, and Lewis Monkton, twenty-two, trunk maker, pleaded "Guilty" to an indictment charging them with committing riot and damage at the Brotherhood Church, Southgate-road, on the occasion of the attempted conference of the Council of Soldiers' and Workers' Delegates. Mr. Comyns Carr, who prosecuted for the Commissioners of Police, said the impression got abroad that it was a "peace-at-any-price" meeting. A circular had been issued declaring that the Russian delegates belonged to the party which had helped to demoralize the Russian Army, and that the meeting was organized in the hope of doing "the same dirty work" to the British Army. The police had been unable to trace the originators of the circular. Those connected with the church incurred a great risk in allowing the meeting to be held there, but it was a serious breach of law that people should be prevented from discussing opinions, however unpopular at the present time. The ratepayers were in the unfortunate position of having to meet a claim of £500 for damage done. Mr. Huntly Jenkins said the accused were not the ringleaders; they were three offenders among thousands. On the men promising not to take part in rioting again, Mr. Lawrie said he would not punish them. Persons who let halls for such meetings ought to expect trouble, and he thought that they ought not to have the right to make the ratepayers reinstate their buildings; yet the public made a greater mistake in behaving as they did.

Owing to an apprehended air raid, Mr. Justice Peterson did not take his seat in Court on Wednesday to hear summonses until 11.30, an hour after the advertised time. Many persons employed in or having business in the Courts went down to the basement for a time, but a large number did not do so, as no public official signal was given.

The *Times* understands that it has at last been arranged with the Somerset House authorities that the Special Commissioners who dealt with the Gravesend appeal against the assessment of Union Pacific "Rights" shall state a case. In this appeal, it will be recalled, one Commissioner decided in favour of and the other against the appellant. The arrangement will facilitate the decision of the case in the Courts, for it will probably render it unnecessary for the trust companies' case to be brought before the City Commissioners. It is not, however, expected that the case will be stated for several months, for we are informed that the income-tax authorities are overwhelmed with appeals in connection with income-tax and excess profits duty.

At Epping, on the 17th inst., says the *Times*, the justices gave their decision in a case in which Miss Emily Wright, of Epping, was summoned for making a false statement in applying for sugar for preserving home-grown fruit. At the last hearing Mr. Arnold Richardson raised the point that the Court had no jurisdiction, as the offence, if any had been committed, occurred before the Sugar Preserving Order came into force. The Bench decided that their jurisdiction was not touched by the points raised. The first representation was made in order to get sugar, and it remained a false representation up to the time the sugar was received. The defendant would be fined 7s. 6d. On the application of Mr. Richardson, who said the point of law was of far-reaching importance, the Bench agreed to state a case for the High Court.

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Aug. 17.

ALEXIOU, CONSTANTINOS ANTONIOS, Queen's rd, Bayswater, Tobacco Blender Oct 5 Rydon, Cornhill

ANGWIN, EMILY, Plymouth Sept 29 Burton & Son, Bank chmbrs, Blackfriars rd

BATTY, EDWIN GARNETT, West Didsbury, Manchester, Jeweller Sept 29 Batty & Co, Manchester

BOYES, ELIZABETH ANN, Southampton Sept 18 Waller & Thornback, Southampton

BROWN, HENRY, Newport, Salop, China Dealer Sept 21 Liddle and Heane, Newport Salop

BROWNE, WOODLEY PHILLIPS, Shirland rd, Maida Vale Sept 17 Nisbet & Co, Lincoln's inn fields

CHAPMAN, THOMAS, Norton, Lincoln, Contractor Sept 24 Pepper, Lincoln

CLARKE, WILLIAM, Morecambe, Ironmonger Sept 3 Fawcett & Unsworth, Morecambe

CLEASBY, JOHN JOSEPH, West Hartlepool Sept 29 Legge & Miller, Houghton le Spring

COOKSON, JOHN, Walton, nr Burton on Trent, Farmer Aug 31 Taylor, Burton on Trent

COTTON, AUBREY NIGHTINGALE, Amesbury av, Streatham hl Sept 17 Smith, Surrey st

DODMAN, EMMA ROSA, Sutherland pl, Bayswater Sept 15 Lawrance & Co, Old Jewry chmbrs

EMSLIE, ALEXANDER, Sutton, Surrey, Stockbroker Oct 1 Goldberg & Co, West st, Finsbury circ

EVESHAW, JOHN HENRY, Bordeaux, Brandy Merchant Sept 20 Corfield, Old Burlington st

FLOWERDEW, REBECCA, Norwich April 18 Havers, Norwich

GAME, SYDNEY CHARLES, Brockley, Butcher Sept 10 Hall & Son, West Smithfield

GERVAIS, MARY, Ypres, Belgium Oct 13 Evans & Son, Walsall

GIVEN-WILSON, Rev Thomas, Dedham, nr Colchester Sept 30 Negus, Bloomsbury sq

GRAY, MALCOLM ALEXANDER, Queen's Gate, South Kensington Sept 20 Browne, Hart-st, Bloomsbury

GRIFFIN, ELEANOR ALICE, Stow Park, Buckingham Sept 25 Hall, Folkestone

GRISEWOOD, FRANCIS JULIUS MARIA, Bognor Oct 1 Braithwaite & Co, Throgmorton av

HALL, ALLAN, Manchester, Telegraphist Sept 20 Smith & Co, Manchester

HANSON, JOHN, Rhos on Sea, Colwyn Bay, Denbigh Sept 30 Jackson & Son, Oldham

HARDING, CHARLES HERRMANSON, Paris, France Oct 31 Burton & Co, Surrey st

HARLEY, KATHERINE MARY, Condover House, nr Shrewsbury Sept 29 Harley & Son, Bristol

HENDREY, CHARLES, Sinclair rd, West Kensington Sept 20 Goldberg & Co, West st Finsbury cir

HERBERT, MARY ELIZABETH, Worcester Sept 5 Moon, Manchester

HILLIARD, MARY KYLE, United States Sept 17 Petch & Co, Bedford row

HOBBS, WILLIAM LAWSON ("Billy"), Camberwell New rd Sept 18 Wreford & Co, Old Jewry

HUGHES, ARTHUR DAVID, Holland pk Sept 20 Walker & Co, Theobald's rd

INGRAM, MARY ANNE, Moseley, Birmingham Sept 20 Evershed & Tomkinson, Birmingham

LAMB, JANET, Barry, Glam Sept 15 Jones-Lloyd, Barry

LEE, ANN, Scarborough Oct 31 Cook & Co, Scarborough

LEE, ELLEN JANE, Tamworth Sept 22 Nevill & Matthews, Tamworth

LEGGETT, GEORGE, Pulham St Mary Magdalen, Norfolk Sept 15 Lyus & Sons, Harleston

LEONARD, ELIZA, Charlton, Shepperton, Middlx Sept 14 Snow & Co, Great St Thomas Apostle

LOWY, SIGMUND, Lombard ct, Gracechurch st Oct 1 Oliver, Nicholas ln

LUCEY, FREDERICK SAMUEL, New York, USA Oct 6 Hands, Gresham st

MARTELLI, ERNEST WYNNE, KC, Ashley gdns, Westminster Sept 29 Martelli Staple Inn

MARTIN, FREDERICK, Cheddar, Somerset Sept 30 Cousins & Botsford, Cardiff

MAW, ROBERT, Thornton Dale, Yorks, Yeoman Sept 14 Kitching, Pickering

MIDDLETON, JOSEPH, Doncaster Sept 15 Atkinson & Sons, Doncaster